

**Federal Energy Regulatory Commission**

**§ 367.4030**

- (12) Intercommunicating sets.
- (13) Loading coils.
- (14) Microwave equipment.
- (15) Operators' desks.
- (16) Paraboloids.
- (17) Poles and fixtures used wholly for telephone or telegraph wire.
- (18) Power supply equipment.
- (19) Radio transmitting and receiving sets.
- (20) Reflectors.
- (21) Repeaters.
- (22) Remote control equipment and lines.
- (23) Sending keys.
- (24) Storage batteries.
- (25) Switchboards.
- (26) Telautograph circuit connections.
- (27) Telegraph receiving sets.
- (28) Telephone and telegraph circuits.
- (29) Testing instruments.
- (30) Towers.
- (31) Underground conduit used wholly for telephone or telegraph wires and cable wires.

**§ 367.3980 Account 398, Miscellaneous equipment.**

(a) This account must include the cost of equipment, apparatus, and other similar items, used in the service company's operations that are not included in any other account of this system of accounts.

(b) This account must include the following items:

- (1) Hospital and infirmary equipment.
- (2) Kitchen equipment.
- (3) Employees' recreation equipment.
- (4) Radios.
- (5) Restaurant equipment.
- (6) Soda fountains.
- (7) Operators' cottage furnishings.
- (8) Other miscellaneous equipment.

**§ 367.3990 Account 399, Other tangible property.**

This account must include the cost of tangible service company property not provided for elsewhere.

**§ 367.3991 Account 399.1, Asset retirement costs for service company property.**

This account must include asset retirement costs on service company property.

**Subpart H—Income Statement  
Chart of Accounts**

**SERVICE COMPANY OPERATING INCOME**

**§ 367.4000 Account 400, Operating revenues.**

There must be shown under this caption the total amount included in the service company operating revenue accounts 457 through 459 (§§ 367.4570 through 367.4590).

**§ 367.4010 Account 401, Operation expense.**

There must be shown under this caption the total amount included in the service company operation expense accounts 500 through 589 (§§ 367.5000 through 367.5890), 800 through 881 (§§ 367.8000 through 367.8810) and 901 through 931 (§§ 367.9010 through 367.9310).

**§ 367.4020 Account 402, Maintenance expense.**

There must be shown under this caption the total amount included in the service company maintenance expense accounts 500 through 598 (§§ 367.5000 through 367.5890), 800 through 894 (§§ 367.8000 through 367.8810), and 935 (§ 367.9350).

**§ 367.4030 Account 403, Depreciation expense.**

(a) This account must include the amount of depreciation for all service company property, the cost of which is included in accounts 390 through 399.1 (§§ 367.3900 through 367.3991). Provide subaccounts by each class of service company property owned or leased except the depreciation expense that is charged to clearing accounts or to account 416, Costs and expenses of merchandising, jobbing and contract work (§ 367.4160).

(b) The service company must keep the records of property and property retirements that will reflect the service life of property that has been retired and aid in estimating probable service life by mortality, turnover, or other appropriate methods; and also the records that will reflect the percentage of salvage and costs of removal for property retired from each account,